

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re _____ x
LEHMAN BROTHERS HOLDINGS INC., et al. : **Chapter 11**
Debtors. :
: **Case No. 08-13555 (JMP)**
: **(Jointly Administered)**
: _____ x

**NOTICE OF TRANSFER OF CLAIM
PURSUANT TO FRBP RULE 3001(e)(2)**

1. To:

SK Energy Co., Ltd. (“Transferor”)
Attn: Choi Jin-Hwan and Yoojin Oh
99 Seorin-Dong, Jongro-Gu
Seoul, 110-728
Republic of Korea
Tel: +822 2121 6331/7924
E-mail: jinhwanchoi@sk.com; scarlet5@skenergy.com

2. Please take notice of the transfer in the amount of \$11,375,000.00 of your claim against Lehman Brothers Commodity Services Inc., Case No. 08-13885 (JMP) arising from and relating to Proof of Claim No. 67072 (which amends Proof of Claim No. 9469, which further amends Proof of Claim No. 3660) (all of which are attached hereto as Exhibit A) (the "Claim"), to:

The Royal Bank of Scotland plc ("Transferee")
Attn: Andrew Scotland and Sam Griffiths
135 Bishopsgate
London, EC2M 3UR
United Kingdom
Tel: +44 207 085 7926/1504
E-mail: andrew.scotland@rbs.com; sam.griffiths@rbs.com

An Evidence of Transfer of the Claim is attached hereto as Exhibit B. All distributions and notices regarding the Claim should be sent to the Transferee at the instructions attached hereto as Exhibit C.

The Transferor has waived all notice and hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure. In addition, the Transferor has stipulated that an order may be entered recognizing its transfer and sale of the Claim as an unconditional sale and assignment and Transferee as the valid owner of the Claim.

EXHIBIT A

PROOFS OF CLAIM

United States Bankruptcy Court/Southern District of New York
Lehman Brothers Holdings Claims Processing Center
c/o Epiq Bankruptcy Solutions, LLC
FDR Station, P.O. Box 5076
New York, NY 10150-5076

In Re: Lehman Brothers Holdings Inc., et al. Debtors.	Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered)
Name of Debtor Against Which Claim is Held Lehman Brothers Commodity Services	Case No. of Debtor 08-13885

NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503. Additionally, this form should not be used to make a claim for Lehman Programs Securities (See definition on reverse side.)

Name and address of Creditor: (and name and address where notices should be sent if different from Creditor)

SK Energy Co., Ltd.
ATTN: Petroleum Trading Strategy Team
99 Seorin-Dong, Jongro-Gu
Seoul 110-110
Republic of Korea

Telephone number: +82 2 2121 6331 Email Address: jinhwanchoi@sk.com

Name and address where payment should be sent (if different from above)

Telephone number: Email Address:

1. Amount of Claim as of Date Case Filed: \$ 11,375,000.00

If all or part of your claim is secured, complete Item 4 below; however, if all of your claim is unsecured, do not complete item 4.

If all or part of your claim is entitled to priority, complete Item 5.

If all or part of your claim qualifies as an Administrative Expense under 11 U.S.C. § 03(b)(9), complete Item 6.

Check this box if all or part of your claim is based on a Derivative Contract.*

Check this box if all or part of your claim is based on a Guarantee.*

*IF YOUR CLAIM IS BASED ON AMOUNTS OWED PURSUANT TO EITHER A DERIVATIVE CONTRACT OR A GUARANTEE OF A DEBTOR, YOU MUST ALSO LOG ON TO <http://www.lehman-claims.com> AND FOLLOW THE DIRECTIONS TO COMPLETE THE APPLICABLE QUESTIONNAIRE AND UPLOAD SUPPORTING DOCUMENTATION OR YOUR CLAIM WILL BE DISALLOWED.

Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of interest or additional charges. Attach itemized statement of interest or charges to this form or on <http://www.lehman-claims.com> if claim is based on a Derivative Contract or Guarantee.

2. Basis for Claim: Derivative Contract
(See instruction #2 on reverse side.)

3. Last four digits of any number by which creditor identifies debtor: _____

3a. Debtor may have scheduled account as: _____

(See instruction #3a on reverse side.)

4. Secured Claim (See instruction #4 on reverse side.)

Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.

Nature of property or right of setoff: Real Estate Motor Vehicle Other

Describe: _____

Value of Property: \$ _____ Annual Interest Rate %

Amount of arrearage and other charges as of time case filed included in secured claim, if any:

\$ _____ Basis for perfection: _____

Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____

6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. § 03(b)(9): \$ _____
(See instruction #6 on reverse side.)

7. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.

8. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages and security agreements. Attach redacted copies of documents providing evidence of perfection of a security interest. (See definition of *Redacted*? on reverse side.) If the documents are voluminous, attach a summary.

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

Date: **8/09/2010** Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number, if different from the notice address above. Attach copy of power of attorney, if any.

Jinhwan Choi

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

General Manager of Petroleum Trading Strategy Team

PROOF OF CLAIM

Filed: USBC - Southern District of New York
Lehman Brothers Holdings Inc., Et Al.
08-13555 (JMP) 0000067072



This space is for court use only

Check this box to indicate that this claim amends a previously filed claim.

Court Claim
Number: 9469
(If known)

Filed on: August 26, 2009

Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

Check this box if you are the debtor or trustee in this case.

5. Amount of Claim Entitled to Priority under 11 U.S.C. § 07(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.

Specify the priority of the claim:

- Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).
- Wages, salaries or commissions (up to \$10,950), earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4).
- Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).
- Up to \$2,425 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7).
- Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8).
- Other? Specify applicable paragraph of 11 U.S.C. § 507(a) _____.

Amount entitled to priority:

\$ _____

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SEP 09 2010

EPIC BANKRUPTCY SOLUTIONS, LLC

United States Bankruptcy Court/Southern District of New York
Lehman Brothers Holdings Claims Processing Center
c/o Epiq Bankruptcy Solutions, LLC
FDR Station, P.O. Box 5076
New York, NY 10150-5076

PROOF OF CLAIM

In Re: Lehman Brothers Holdings Inc., et al. Debtors.	Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered)
Name of Debtor Against Which Claim is Held <i>Lehman Brothers Commodity Services Inc.</i>	Case No. of Debtor <i>08-13555</i>

UNIQUE IDENTIFICATION NUMBER
Filed: USBC - Southern District of New York
Lehman Brothers Holdings Inc., Et Al.
08-13555 (JMP) 0000009469



NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503. Additionally, this form should not be used to make a claim for Lehman Programs Securities (See definition on reverse side.)

Name and address of Creditor: (and name and address where notices should be sent if different from Creditor)

LBH (CREDITOR.DBF,CREDNUM)CREDNUM # 1000198030*****
SK ENERGY CO. LTD.
ATTN: PETROLEUM TRADING OPERATION TEAM
99, SEORIN-DONG, JONGRO-GU
SEOUL, 110-110
REPUBLIC OF KOREA

Telephone number: *82-2-2121-6035* Email Address: *Shane.rah@skenergy.com*

Name and address where payment should be sent (if different from above)

Telephone number: _____ Email Address: _____

Check this box to indicate that this claim amends a previously filed claim.

Court Claim
Number: *0000003660*
(if known)

Filed on: *April 03, 2009*

Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

Check this box if you are the debtor or trustee in this case.

1. Amount of Claim as of Date Case Filed: \$ *11,528,609.00* plus any and all interests and expenses
If all or part of your claim is secured, complete Item 4 below; however, if all of your claim is unsecured, do not complete item 4.

If all or part of your claim is entitled to priority, complete Item 5.

If all or part of your claim qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9), complete Item 6.

- Check this box if all or part of your claim is based on a Derivative Contract.
 Check this box if all or part of your claim is based on a Guarantee.*

*IF YOUR CLAIM IS BASED ON AMOUNTS OWED PURSUANT TO EITHER A DERIVATIVE CONTRACT OR A GUARANTEE OF A DEBTOR, YOU MUST ALSO LOG ON TO <http://www.lehman-claims.com> AND FOLLOW THE DIRECTIONS TO COMPLETE THE APPLICABLE QUESTIONNAIRE AND UPLOAD SUPPORTING DOCUMENTATION OR YOUR CLAIM WILL BE DISALLOWED.

Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of interest or additional charges. Attach itemized statement of interest or charges to this form or on <http://www.lehman-claims.com> if claim is a based on a Derivative Contract or Guarantee.

2. Basis for Claim: *Derivative Contract*
(See instruction #2 on reverse side.)

3. Last four digits of any number by which creditor identifies debtor: _____

3a. Debtor may have scheduled account as: _____
(See instruction #3a on reverse side.)

4. Secured Claim (See instruction #4 on reverse side.)

Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.

Nature of property or right of setoff: Real Estate Motor Vehicle Other

Describe: _____

Value of Property: \$ _____ Annual Interest Rate %

Amount of arrearage and other charges as of time case filed included in secured claim, if any:

\$ _____ Basis for perfection: _____

Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____

6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9): \$ _____
(See instruction #6 on reverse side.)

7. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.

8. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages and security agreements. Attach redacted copies of documents providing evidence of perfection of a security interest. (See definition of "redacted" on reverse side.) If the documents are voluminous, attach a summary.

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.

Specify the priority of the claim:

- Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).
 Wages, salaries or commissions (up to \$10,950), earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4).
 Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).
 Up to \$2,425 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7).
 Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8).
 Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____).

Amount entitled to priority:

\$ _____

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AUG 26 2009

EPIQ BANKRUPTCY SOLUTIONS, LLC

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

Petroleum Trading Operation Team

26/08/2009

J. H. Choi
Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.

RH/ja

LBCS

Debtors

B 10 (Official Form 10) (12/07)

UNITED STATES BANKRUPTCY COURT Southern District of New York		PROOF OF CLAIM	
Name of Debtor: Lehman Brothers Commodity Services Inc.	Case Number: 08-13885		
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.			
Name of Creditor (the person or other entity to whom the debtor owes money or property): SK Energy Co., Ltd.	<input type="checkbox"/> Check this box to indicate that this is a previously filed Filed: USBC - Southern District of New York Lehman Brothers Holdings Inc., Et Al. 08-13555 (JMP) 0000003660		
Name and address where notices should be sent: J.H. Choi, General Manager of Petroleum Trading Operation Team, SK Energy Co. Ltd., 99 Seorin-Dong, Jongro-Gu, Seoul 110-110, Republic of Korea (Tel: 82-2-2121-6035)			
Telephone number:			
Name and address where payment should be sent (if different from above): the same as above	<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.		
Telephone number:	<input type="checkbox"/> Check this box if you are the debtor or trustee in this case.		
1. Amount of Claim as of Date Case Filed: \$ 11,528,609.00	5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.		
If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.	Specify the priority of the claim.		
If all or part of your claim is entitled to priority, complete item 5.	<input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).		
<input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.	<input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4).		
2. Basis for Claim: Derivative Contract (See instruction #2 on reverse side.)	<input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5).		
3. Last four digits of any number by which creditor identifies debtor: _____	<input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7).		
3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)	<input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8).		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.	<input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(...).		
Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: _____	Amount entitled to priority: \$ _____		
Value of Property: \$ _____ Annual Interest Rate: %			
Amount of arrearage and other charges as of time case filed included in secured claim,			
If any: \$ _____ Basis for perfection: _____			
Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____			
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.			
7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary (See definition of "redacted" on reverse side.)			
DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING			
If the documents are not available, please explain _____			

Date:
04/01/2009

Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any

J.H. Choi, General Manager of Petroleum Trading Operation Team

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both 18 U.S.C. §§ 152 and 3571.

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APR 03 2009

EPIQ BANKRUPTCY SOLUTIONS, LLC

EXHIBIT B

EVIDENCE OF TRANSFER OF CLAIM

PART A

EVIDENCE OF TRANSFER (Debtor)

TO: Clerk, United States Bankruptcy Court, Southern District of New York

AND TO: **SK ENERGY CO., LTD.**

SK ENERGY CO., LTD., a company organized under the laws of the Republic of Korea, with offices located at 99 Seorin-Dong, Jongro-Gu, Seoul 110-728, Korea ("Seller"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and pursuant to the terms of a Transfer of Claim Agreement dated as of the date hereof, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned to **The Royal Bank of Scotland plc**, a company organized under the laws of Scotland , its successors and assignees, with offices located at c/o RBS Global Banking and Markets, 135 Bishopsgate, London, EC2M 3UR ("Buyer"), all rights, title and interest in and to the Claim of Seller against **Lehman Brothers Commodity Services Inc.** (and its affiliates) to the extent of \$11,528,609.00, docketed as Claim No. 9469 (amending Claim No. 3660) and later crystallized in the amount of \$11,375,000.00 as reflected in the amended claim number 67072 (the "Claim") in the United States Bankruptcy Court, Southern District of New York, Case No. 08-13885 (JMP) (jointly administered).

Seller hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognising this transfer and sale of the Claim as an unconditional sale and assignment and Buyer herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to Buyer.

IN WITNESS WHEREOF, dated as of the _____ day of _____, 2010.

SK ENERGY CO., LTD.

WITNESS:

(Signature)

Name: Oh, Yoo-Jin
Title: Manager
(Print name and title of witness)

By: 
(Signature of authorised corporate officer)

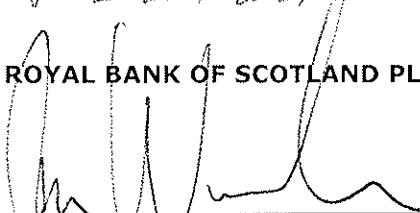
Name: CHOI JIN-HWAN
Title: General Manager
Tel.: +82-2-7121-6531

WITNESS:

(Signature)

Name: JOHN KAISE KUMHAN
Title: ANALYST
(Print name and title of witness)

THE ROYAL BANK OF SCOTLAND PLC

By: 
(Signature of authorised corporate officer)

Name: BEN GULLIVER
Title: HEAD OF CREDIT TRADING
Tel.:

EXHIBIT C

Address for Notices:

The Royal Bank of Scotland plc
Attn: Andrew Scotland and Sam Griffiths
135 Bishopsgate
London, EC2M 3UR
United Kingdom
Tel: +44 207 085 7926/1504
E-mail: andrew.scotland@rbs.com; sam.griffiths@rbs.com

Wire Instructions (USD Instructions):

Bank: JP Morgan Chase Bank, New York
Swift: CHASUS33
Account Number: 400759136
Swift: RBOSGB2LGLO - Royal Bank of Scotland GLO, London
Reference: Global Lending Operations/SK Energy Trade Claim